

HOUSE No. 3655

By Mr. Sullivan of Norwood, petition of Gregory William Sullivan that certain handicapped persons be granted a tax deduction for expenses of transportation to and from their places of employment. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Seven.

AN ACT PROVIDING A TAX DEDUCTION FOR THE EMPLOYMENT TRANSPORTATION EXPENSES OF HANDICAPPED PERSONS.

*Be it enacted by the Senate and House of Representatives in
General Court assembled, and by the authority of the same, as
follows:*

1 Section three of chapter 62 of the General Laws, as most
2 recently amended by section one of chapter 848 of the acts of
3 1974, is hereby further amended by inserting after paragraph (B)
4 (a) (7) the following:—

5 (8) In the case of a physically disabled person whose disability
6 renders him or her unable to use public busses or trains, the
7 employment related transportation expenses to enable the
8 taxpayer to be gainfully employed.

HOUSE

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